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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Report of the Fifth Committee (Part II)

Rapporteur: Mr. Djamel MOKTEFI (Algeria)

I. INTRODUCTION

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 113 appear in the report of the Committee contained in document A/52/732.

2. The Fifth Committee resumed its consideration of the item at its 47th, 49th and 58th meetings, on 9, 11 and 26 March 1998. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/52/SR.47, 49 and 58).

3. In addition to the documents listed in the previous report (A/52/732), the Committee had before it the following documents:

(a) Report of the Secretary-General on an amendment to the additional terms of reference governing the audit of the United Nations contained in the annex to the Financial Regulations of the United Nations (A/52/727);

(b) Note by the Secretary-General transmitting the proposals of the Board of Auditors for improving the implementation of the recommendations of the Board (A/52/753);

(c) Note by the Secretary-General transmitting the report of the Board of

auditors on the updated special audit of the Integrated Management Information System project (A/52/755).[1]

II. CONSIDERATION OF DRAFT RESOLUTION

4. At the 58th meeting, on 26 March 1998, the representative of Latvia, on behalf of the Chairman, introduced a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of auditors" (A/C.5/52/L.28), following informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/52/L.28 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the report of the Secretary-General[2] on an amendment to the additional terms of reference governing the audit of the United Nations contained in the annex to the Financial Regulations of the United Nations and the note by the Secretary-General transmitting the proposals of the Board of Auditors for improving the implementation of its recommendations and changes in reporting on the progress of such implementation,[3]

1. Approves the revised text of paragraph 5 of the additional terms of reference governing the audit of the United Nations contained in paragraph 3 of the report of the Secretary-General;[2]

2. Accepts the recommendations of the Board of Auditors, subject to the provisions of the present resolution;

3. Emphasizes that primary managerial responsibility and accountability for the implementation of the recommendations of the Board of Auditors should remain with department heads and programme managers;

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[1] For the consideration of this report, see the report of the Fifth Committee on the question of the Integrated Management Information System under agenda item 116 (A/52/744/Add.2).

[2] A/52/727.

[3] A/52/753, annex.

4. Endorses the proposals of the Board of Auditors enumerated in paragraphs 6 and 7 of its report concerning accountability for the implementation of its recommendations, with the provision that officers whose titles or positions are disclosed in accordance with paragraph 6 of the report should be at the level of programme manager or department head, as appropriate;

5. Accepts the proposals of the Board of Auditors concerning a change in reporting arrangements, and invites the Secretary-General and the Board to cooperate in establishing a practical and efficient procedure for implementing the proposed changes;

6. Requests the Board of Auditors to include information on implementation of its proposals, as appropriate, in the framework of its reports to the General Assembly.